

EXHIBIT 28

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Patrice McIntyre

Marsh Risk & Insurance Services
One California Street
San Francisco, CA 94111
California License # 0437153
415 743 8617 Fax 415 743 8080
Patrice.G.McIntyre@marsh.com
www.marsh.com

June 23, 2005

Simon Rote, VP - Finance
Copart, Inc.
4665 Business Center Drive
Fairfield, CA 94534

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Subject: INSURANCE RENEWALS - OCTOBER 1, 2005

Dear Simon:

In order for us to proceed in our renewal activity with underwriters, we will need the following updated exposure information:

❖ **Named Insured Schedule**

- Please provide a current listing of all corporate entities to be included as named insureds, along with the respective FEIN numbers

❖ **Locations Schedule and Property Statement of Values**

- Please provide a current, complete listing of all locations [The current schedule "on file with Insurance company" is attached]

For each insured location, please provide the respective current replacement cost property values for:

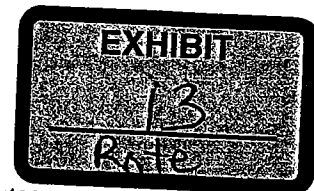
- Buildings / Structures
- Building Improvements
- Contents [other than stock and inventory]
- Computer Equipment & Media
- Stock/Inventory (provide breakout of values for "Owned" stock held for sale)
- Business Interruption/Extra Expense

❖ **Contractors Equipment Schedule & Values [Off Road Equipment Schedule]**

- Updated schedule of the contractors equipment items and values

❖ **Automobile [Licensed for Public On Road Use]**

- Current vehicle schedules for commercial trucks/vans and corporate private passenger autos
- List of active drivers, including date of birth and drivers license number



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❖ **General Liability**

- Estimated Revenues for upcoming annual period of 10/1/05-06 [current estimate for 2004 is \$430 Million]
- Number of salvage vehicles you expect to process in the upcoming annual period

❖ **Workers Compensation**

- Estimated Payroll by State and by Employee Classification for the 10/1/05-06 annual period
- Employee Headcount by Location

❖ **Miscellaneous**

- Latest available annual report and 10-Q

Please provide the requested information by July 25, 2005 so that we will have sufficient time to work with underwriters in the negotiation of renewal terms on a timely basis.

Thanks Simon. If you have any questions or require any assistance, please let us know.

Sincerely,

Patrice McIntyre

:pm/enclosures

cc: Mike Finigan

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